

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

APPEAL OF:

Catherine Thornburg and John C. Lane)
Map 117-01-0-Parcel 144.00) Davidson County
Residential Property)
Tax Year 2006)

FINAL DECISION AND ORDER

Statement of the Case

The value in controversy consists of a single-family residence located at 3609 Woodlawn Drive, Nashville, Tennessee originally valued by the Assessor of Property on the Davidson County 2006 tax roll as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$ 360,000	\$ 1,109,100	\$ 1,469,100	\$ 367,275

An appeal was filed with the State Board of Equalization by the taxpayer. The matter was reviewed by the administrative judge pursuant to Tenn. Code Ann. Section 67-5-1412, 67-5-1501 and 67-5-1505. A hearing was conducted on October 11, 2006 at the Davidson County Property Assessor's Office. The Administrative Judge subsequently issued an Initial Decision and Order dated October 26, 2006 which ordered the below values:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$ 360,000	\$ 377,800	\$ 737,800	\$ 184,450

The assessor timely filed a petition for reconsideration on November 9, 2006 stating that construction was in place on January 1, 2006 that was not considered by the administrative judge. The administrative judge issued an Order Granting Petition for Reconsideration on December 15, 2006 and amended the values as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$ 360,000	\$ 950,500	\$ 1,310,000	\$ 327,500

Upon granting of the petition to reconsider and amending the values as stated above, the taxpayer appealed the initial decision and order of the administrative judge on December 30, 2006. to the Assessment Appeals Commission.

Findings of Fact and Conclusions of Law

The assessor submitted discovery requests to the taxpayer on November 16, 2006. These were answered satisfactorily by the taxpayer under oath on February 20, 2007. Based upon the exhibits and testimony by the taxpayer; the assessor and taxpayer have stipulated that the equalized fair market value of the land and construction in place of the subject property as of January 1, 2006 are indicated as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$ 360,000	\$ 606,500	\$ 966,500	\$ 241,625

The Assessment Appeals Commission finds that the above valuation of subject property should be adopted pursuant to the agreement of the parties and that it reflects the equalized fair market value of land and construction in place of the subject property as of January 1, 2006.

ORDER

It is therefore ORDERED that the following equalized value and assessment be adopted for subject property effective January 1, 2006:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$ 360,000	\$ 606,500	\$ 966,500	\$ 241,625

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. 4-5-301-325, Tenn. Code Ann. 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. Reconsideration by the Commission, in the Commission's discretion. Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within ten (10) days from the date of this order.
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
3. Review by the Chancery Court of the county where the property is located or such other county as provided in Tenn. Code Ann. Sec. 67-5-1511. A petition must be filed within sixty (60) days from the date of the official assessment certificate, which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued ⁽⁴⁵⁾~~seventy-five (75)~~ days after the entry of the final decision and order if no party has appealed.

ENTERED this 27th day of February, 2007

Ogden Stokes
State Board of Equalization *by J. J. per.*
Assessment Appeals Commission

AGREED AND APPROVED:

A. Dean Lewis 2/21/07

Assessor's Representative

Date

John Lane 02/21/07

Taxpayer's Representative

Date

ATTEST:

Kel A. Jones